

**Exhibit E**

**Estimated Staffing and Budget Plan**

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY  
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,  
FOR THE PERIOD MAY 1, 2023 THROUGH JULY 31, 2023**

<b>POSITION</b>	<b>NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD</b>	<b>RANGE OF RATES</b>
Partners	Four (4)	\$820.00-\$1,150.00
Associates	Four (4)	\$475.00-\$625.00
Paralegals	Two (2)	\$275.00-\$310.00
Legal Assistants	Two (2)	\$200.00

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY  
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,  
FOR THE PERIOD MAY 1, 2023 THROUGH JULY 31, 2023**

<b>PROJECT CATEGORY</b>	<b>ESTIMATED HOURS</b>	<b>ESTIMATED FEES<sup>1</sup></b>	<b>HOURS BILLED</b>	<b>FEES SOUGHT</b>
B110 - Asset Analysis and Recovery	5.00	\$3,105.00	2.7	\$2,020.50
B112 - Asset Disposition	70.00	\$43,470.00	66.4	\$38,571.00
B114 - Assumption/Rejection of Leases and Contracts	20.00	\$12,420.00	17.2	\$11,193.50
B116 - Avoidance Action Analysis	10.00	\$6,210.00	0.00	\$0.00
B118 - Board of Directors Matters	5.00	\$3,105.00	0.00	\$0.00
B119 - Budgeting	10.00	\$6,210.00	0.00	\$0.00
B120 - Business Operations	90.00	\$55,890.00	82	\$51,841.50
B122 - Case Administration	60.00	\$37,260.00	69.4	\$33,129.50
B124 - Claims Administration & Objections	125.00	\$77,625.00	117.4	\$79,487.00
B126 - Employee Benefits/Pensions	35.00	\$21,735.00	33.1	\$20,366.00
B128 - Fee/Employment Objections	0.00	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	10.00	\$6,210.00	0.00	\$0.00
B134 - Hearings	220.00	\$136,620.00	210.1	\$124,642.50
B135 - Litigation	500.00	\$310,500.00	535.6	\$330,073.00
B136 - LRC Retention & Fee Matters	180.00	\$111,780.00	174.8	\$111,158.50
B138 - Committee Meetings/Communications	5.00	\$3,105.00	2.9	\$2,820.50
B140 - Creditor Inquiries	20.00	\$12,420.00	16.1	\$10,792.00
B141 - Lien Investigation	10.00	\$6,210.00	0.00	\$0.00
B142 - Non-Working Travel	10.00	\$6,210.00	0.00	\$0.00
B144 - Non-LRC Retention & Fee Matters	250.00	\$155,250.00	239.1	\$142,935.50
B146 - Plan and Disclosure Statement (including Business Plan)	60.00	\$37,260.00	51.7	\$40,326.00
B148 - Real Estate	10.00	\$6,210.00	0.00	\$0.00
B149 - Valuation	10.00	\$6,210.00	0.00	\$0.00

<sup>1</sup> Estimated fees based on an average hourly rate of \$621.

<b>PROJECT CATEGORY</b>	<b>ESTIMATED HOURS</b>	<b>ESTIMATED FEES<sup>1</sup></b>	<b>HOURS BILLED</b>	<b>FEES SOUGHT</b>
B150 - Relief from Stay/Adequate Protection Proceeding	50.00	\$31,050.00	39.6	\$27,746.50
B151 - Schedules/Operating Reports	100.00	\$62,100.00	104.8	\$60,688.50
B152 - Tax Issues	10.00	\$6,210.00	0.00	\$0.00
B160 - Examiner	60.00	\$37,260.00	53.3	\$40,129.50
<b>TOTAL</b>	<b>1935.00</b>	<b>\$1,201,635.00</b>	<b>1816.20</b>	<b>\$1,127,921.50</b>